



**This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.**

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: JoAnne Gordon Date Reviewed: December 14, 2001

Ancillary Document being reviewed (provide number and title): ETA 320.12.178/179  
Taxable transactions by aircraft dealers

Date last Issued: October 20, 1967

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-178  
Use tax

Purpose of the document: ETA 320 explains the tax consequences of sales and uses of aircraft held for sale by an aircraft dealer.

Is the document clearly written? 

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Does the document provide accurate and useful information? 

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>

Does the document provide information not currently in the rule? 

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>



**Review recommendation:**

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

<b>X</b>

**Briefly explain your recommendation:**

The information contained in ETA 320 is found in various other documents. ETA 319 (Use tax modification to aircraft dealers) contains information about the use tax modification available when aircraft held for resale is used for charter flights and training programs. WAC 458-20-211 (Leases or rentals of tangible personal property, bailment) discusses the how tax applies to bare rentals. WAC 458-20-193 (Inbound and outbound interstate sales of tangible personal property) and ETA 447 (Rentals within and without Washington) discuss how tax applies when leased aircraft is used both within and without the state. Det. No. 94-226, 15 WTD 65 (1995) discusses how tax applies when aircraft is leased for a separate charge to students receiving flight training. In addition, information about how tax applies to income derived from air taxi services is incorrect. ETA 2006 (Taxability of air transportation and other activities performed with aircraft) provides correct information concerning the application of tax to this activity. Det. No. 98-092, 17 WTD 388 (1998) also provides information concerning the transportation of patients and organs by air.

**Manager Action:**

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Accepted recommendation

Date: \_\_\_\_\_

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Returned for further review

Date: \_\_\_\_\_

Comments \_\_\_\_\_